

REVENUE DEPARTMENT[701]

Notice of Intended Action

Twenty-five interested persons, a governmental subdivision, an agency or association of 25 or more persons may demand an oral presentation hereon as provided in Iowa Code section 17A.4(1)“b.”

Notice is also given to the public that the Administrative Rules Review Committee may, on its own motion or on written request by any individual or group, review this proposed action under section 17A.8(6) at a regular or special meeting where the public or interested persons may be heard.

Pursuant to the authority of Iowa Code sections 17A.4 and 421.1A(4)“e,” the Property Assessment Appeal Board hereby gives Notice of Intended Action to amend Chapter 71, “Assessment Practices and Equalization,” Iowa Administrative Code.

The amendment to subrule 71.21(6) provides for a correction to the subrule to bring it into compliance with 2013 Iowa Acts, Senate File 295, division VI, and mirrors the language found therein.

The proposed amendment will not necessitate additional expenditures by political subdivisions or agencies and entities which contract with political subdivisions.

Any interested person may make written suggestions or comments on the proposed amendment on or before July 1, 2014. Such written comments should be directed to the Property Assessment Appeal Board, P.O. Box 10486, Des Moines, Iowa 50306.

Persons who want to convey their views orally should contact the Property Assessment Appeal Board at (515)725-0338 or at the Property Assessment Appeal Board offices at the Hoover State Office Building, Fourth Floor, 1305 E. Walnut Street, Des Moines, Iowa 50319.

Requests for a public hearing must be received by July 1, 2014.

The amendment was also Adopted and Filed Emergency and is published herein as **ARC 1496C**. The purpose of this Notice is to solicit comment on that submission, the subject matter of which is incorporated herein by reference.

After analysis and review of this rule making, no impact on jobs has been found.

This amendment is intended to implement Iowa Code section 441.37A(1)“b” as amended by 2013 Iowa Acts, Senate File 295, division VI.